

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT**

**STUBBS & PURDUE, P.A.,**

**Appellant,**

**V.**

**JAMES B. ANGELL, CH. 7 TRUSTEE, and  
UNITED STATES OF AMERICA,**

**Appellees,**

**No. 15-1316**

**MOTION FOR EXTENSION OF TIME  
TO FILE ANSWERING BRIEF**

The United States of America, appellee, respectfully requests that the time for filing and serving its answering brief be extended for 14 days, to and including July 22, 2015. In support of this motion, his counsel, Paul A. Allulis, states as follows:

1. Appellant filed the notice of appeal on March 25, 2015. After the parties participated in mediation, the Court entered an order amending the original briefing schedule, requiring that appellant's opening brief be filed by June 4, 2015, and that appellee's answering brief be filed by July 8, 2015.

2. This is a tax case, and I am the attorney of the Appellate Section in the Tax Division of the Department of Justice who has been assigned primary responsibility for handling the case on appeal. I did not handle this case in the court below. I am also assigned primary responsibility for handling other cases on appeal in this and other Circuit Courts.

3. Appellant timely filed its opening brief on June 4, 2015. Appellant's brief raises issues of statutory interpretation requiring investigation of the legislative history of two Acts of Congress concerning the Bankruptcy Code as well as analysis of whether those Acts have retroactive effect. Upon assignment to this case, I began diligently conducting research and preparing the United States' answering brief.

4. I am scheduled to be out of the office on leave from July 3 to July 13, 2015, which includes the current due date (July 8, 2015) for Appellee's answering brief. For this reason, and due to the complexities of the issues presented, as well as my responsibilities in other matters, I respectfully request that the due date for Appellee's answering brief be extended for 14 days, to and including July 22, 2015.

5. The additional time requested is necessary for me to complete my draft brief, and have the draft reviewed by a senior attorney and prepared for filing in accordance with the procedures of this office.

6. Pursuant to Fourth Circuit Local Rule 27(a), I certify that I have contacted counsel for the other parties in this matter, who have consented to the relief requested herein.

WHEREFORE, the United States of America respectfully requests that the time for filing and serving its answering brief be extended 14 days, to and including July 22, 2015.

Respectfully submitted,

*/s/ Paul A. Allulis*

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Dated: June 9, 2015



I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing is true and correct. Executed this 9th day of June, 2015, in Washington, D.C.

/s/ Paul A. Allulis  
PAUL A. ALLULIS  
*Attorney*

## CERTIFICATE OF SERVICE

I hereby certify that on June 9, 2015, I electronically filed the foregoing motion with the Clerk of the United States Court of Appeals for the Fourth Circuit by using the CM/ECF system.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the appellate CM/ECF system.

/s/ Paul A. Allulis  
PAUL A. ALLULIS  
*Attorney*